

UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF LOS ANGELES

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UNITED STATES OF AMERICA

-against-

CR-98-1184 (ER)

STEVEN G. COOPERMAN, M.D.,

Defendant.

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PRE-SENTENCE MEMORANDUM SUBMITTED
ON BEHALF OF STEVEN COOPERMAN

This Pre-Sentence Memorandum is submitted on behalf of Steven Cooperman, M.D., who is scheduled to appear before your Honor for sentencing on July 2, 2001, at 1:30 p.m., for crimes committed in connection with a fraudulent claim for loss relating to paintings owned by Dr. Cooperman. For all the reasons set forth below, among others, we request that the Court exercise leniency in sentencing Dr. Cooperman:

1. Since the date of his conviction in July of 1999, Dr. Cooperman has worked tirelessly and diligently to provide valuable and truthful information to the Government concerning a massive, wide-ranging criminal scheme engaged in by a prominent national law firm and many others to fraudulently obtain hundreds of millions of dollars in settlements and legal fees awards through the use of illegal kickbacks and perjurious testimony and affidavits. He has given precise details and numerous documents

concerning the serious criminal conduct of this firm and numerous others involved in this scheme. During the past two years, Dr. Cooperman has spent, conservatively, over a thousand hours, including twelve trips to California, in his ongoing effort to render complete, truthful and valuable information to the Government. We believe his candor and substantial assistance will be described in the Government's motion for a 5K1.1 departure.

2. Dr. Cooperman has been a full-time parent for his son Jonathan, who is now age 11, since his birth in 1989. As numerous letters demonstrate, incarceration of Dr. Cooperman will deprive Jonathan not only of his father but of his best friend and closest confidante. The exercise of leniency by the Court will have its most profound and beneficial effect on Jonathan Cooperman.

3. Dr. Cooperman is 59 years old and first suffered a major heart attack at the age of 41. He suffers from severe coronary artery disease and has three blocked arteries. While this poses no immediate risk to Dr. Cooperman, it is unquestionable that it shortens his life expectancy. As a result, any sentence of imprisonment will have a greater impact on Dr. Cooperman's remaining years than it would an otherwise healthy 59-year old.

4. Long before the crimes relating to the insurance fraud were committed, Dr. Cooperman gave massive amounts of his time, services and financial resources to charitable causes. From performing countless surgeries at no cost for the elderly and

infirm to donating large sums of money to charitable causes, Dr. Cooperman selflessly gave of his time, expertise, energy and money. His charitable work has continued to the present and constitutes, we believe, a substantial ground for an additional departure.

5. Dr. Cooperman has fully accepted responsibility for the instant offense, and has disclosed incriminating details to the Government which had been not been disclosed by James Tierney, who recently received an 8-month sentence from the Court. He has expressed his shame and remorse for his misdeeds to friends and family and suffers every day as a result of his misconduct. Having lost his own father at a young age, he is devastated by the prospect of causing his 11-year old son, Jonathan, to suffer from his absence as he did from his father's. The consequences of his conduct to his son are his greatest source of torment.

Personal and Familial Background

Steven George Cooperman was born on March 3, 1942. He was the youngest of two children born to Nathan and Pearl Cooperman in New York City. Dr. Cooperman's older sister, Vivian, was born in 1938. Both of his parents were Eastern European immigrants who had been born in Russia. Dr. Cooperman's father, Nathan, who was born in 1899, had been driven from Russia by the pogroms and had seen his mother and several siblings killed in front of him while he hid in a hayloft. After this incident, Nathan's father left Russia

with Nathan and Nathan's surviving brothers and sisters and settled in New York.

Nathan and Pearl were married in 1938 and the Cooperman family lived in the Bronx until Dr. Cooperman was a year old. At that time, they moved to Norwalk, Connecticut, where Nathan and a partner opened a ladies' clothing and dry goods shop. Dr. Cooperman was raised in Norwalk and remained there until he went away to college.

Dr. Cooperman's father worked steady six-day weeks, and the family eventually came to enjoy a modest standard of living. His parents were very family oriented, and Dr. Cooperman was close to his aunts, uncles and cousins on both sides of his family. As the annexed letters demonstrate, Dr. Cooperman has continued this tradition of very close familial relationships with his sister and with his wife's family.

Dr. Cooperman went through the public school system and did well academically. In high school, he began working with his father at the family store. This enabled him to spend more time with his father and he began to develop a closer relationship with him. On the last day of his junior year in high school, when Dr. Cooperman had just turned 16, his father, age 58, suffered a massive heart attack and died two weeks later. The devastating loss of his father at such an important time in his life has haunted him throughout his life. His own experience of the loss of

his father has greatly exacerbated the anguish he feels for creating a situation where his son may lose his companionship and guidance as a result of incarceration at a crucial stage in Jonathan's life.

Soon after his father's death, Dr. Cooperman and his mother were in an automobile accident. While he wasn't hurt, his mother was seriously injured and was in the hospital for about a month. Dr. Cooperman's sister Vivian was at college and there was no one to take over the duties of the family store and the care of his mother other than Dr. Cooperman. Until he left for college a year and a half later, he assumed the sole emotional support for his mother and assisted her as best as he could in the business. When he left for college, his mother sold the business and went to work in a department store.

Dr. Cooperman attended the University of California at Berkeley for three years and then went to medical school at Northwestern University in Chicago. While still at medical school, he met his first wife, Joellyn, and they married in 1965. He received his medical degree in 1966 and after that, performed his internship at UCLA where he rotated between Harbor General, the Veterans Administration Hospital, and the UCLA Medical Center. For the next two years, Dr. Cooperman moved to Washington, D.C. where he worked for the Public Health Service.

Dr. Cooperman's first child, Jacki, was born in 1969. In 1972, he completed his ophthalmology residency at UCLA and he and Joellyn had their second daughter, Kelly. After residency, Dr. Cooperman went into private practice and was among the first doctors to perform a cataract technique called phaco emulsification, a method for removing cataracts that used ultrasound to break up a lens instead of taking it out in one piece. Because it was a difficult procedure to perform, Dr. Cooperman was one of the few ophthalmologists performing it for several years. He was also on the teaching staff at UCLA.

Soon after, Dr. Cooperman founded the American Intraocular Implant Society. It went on to become the largest eye surgery organization in the world. At that point, his practice grew rapidly and he became a successful surgeon in the Los Angeles metropolitan area.

Just at the time Dr. Cooperman's practice was growing, he and Joellyn split up. At the time, Jacki was 6 and Kelly was 2. His intense commitment to his daughters threw his life into turmoil as he struggled to maintain his practice while devoting substantial time to raising his daughters. He bought a house near to Joellyn and by all accounts became a model father.

In early 1979, both of Dr. Cooperman's daughters came to live with him full time. After a few years, Joellyn and Steven began to share custody and Dr. Cooperman's daughters spent six months of the

year with their mother and six months with their father. Of course, there was ample visitation during each parent's six month period. This arrangement lasted until his youngest daughter left for college in the late 80s.

In 1983, Dr. Cooperman met his current wife, Nancy. Steven and Nancy, who had grown up in New Jersey in a Catholic family of five children, were married in 1983. Shortly after the marriage, Dr. Cooperman had a serious heart attack in February of 1984. He was 41 years old. Dr. Cooperman returned to work after the heart attack and continued with his busy practice and child care responsibilities for his daughters.

However, by 1988, his chest pains had returned and he could get no relief, even from medication. He would get chest pains in the operating room and at times needed his assistant to finish the surgeries. Finally, in 1989, he had an angina attack that was so severe he nearly passed out in the operating room. After extensive medical evaluations and given the substantial history of fatal heart disease in his family, Dr. Cooperman had to stop working. He was able to sell his practice and began to receive disability payments. At the very early age of 47, the career that he loved so much was over.

This was a devastating blow to Dr. Cooperman's sense of self worth. As a successful eye surgeon, he was able to give the gift of sight to thousands of people, many of whom were old and infirm

and literally could not see when they came to his office. As the numerous letters annexed hereto reveal, he loved helping those people, often doing it for free. Now, his ability to make such a drastic difference in people's lives was over. It was a very difficult transition for him to make at such an early age.

Just after his retirement, Jonathan Cooperman was born in October of 1989. Dr. Cooperman decided that he would devote as much energy to his son as he did to his practice and he certainly has achieved that goal. Anyone who knows Jonathan or Dr. Cooperman has witnessed their incredibly close bond and loving relationship. For all of Jonathan's life, Dr. Cooperman has been a full time, totally hands-on and involved parent, companion and best friend to his son.

**Dr. Cooperman's Relationship with his
Daughters and Young Son, Jonathan**

The close relationship that Dr. Cooperman shares with his children is amply revealed in various letters submitted to the Court. For example, his daughter, Jacki, writes (Exhibit A hereto):

Growing up in a divorced family, my sister Kelly and I spent a great deal of time living with my dad full time. My dad was so thrilled that we were living with him and he changed his entire life and schedule around to accommodate the situation. He was always happy to do things like this for us. He was as involved in my life and activities as much or more than any two parent families I knew. When I was in elementary school, my dad acted as the "class mother" for many years. He came

to my classes every week for show and tell (often bringing in the family pets). Dad always volunteered to drive on our class field trips. My dad was a leader in my, as well as my sister's Indian Princess group. By the time I was ten years old, my father was my little league coach. This always meant a great deal to me, and he loved to do it. Throughout my childhood years, my father took my sister Kelly and I on countless traveling expeditions. He was always encouraging us to learn about where we were by taking us to museums, sightseeing, etc.

My dad always wanted us to be well-rounded people. He encouraged us to excel in education, as well as other activities (piano, tennis, sports and art). While growing up at our house my dad organized lots of events for my classmates and I. He started a review class for exams, and invited my whole class to attend. We always had a lot going on at our house. All of my friends' parents were always glad to send their kids to my house. I now have a Master's Degree in Counseling. My sister is studying for a Master's Degree in Psychology. We directly have our father to thank for our academic and professional accomplishments.

My relationship with my father has not changed much. We remain close today. He is a huge influence in my life now, and is always here for support and guidance. I see now too, what a wonderful relationship he has with my brother Jonathan, who is eleven years old. He spends every waking moment being a father to Jonathan. He is there when he wakes up for breakfast, in the cheering section of every activity Jonathan participates in, helps him with his nightly homework and reads to him before bed each night. My dad was also a Cub Scout Leader for Jonathan's troops for years. I think Jonathan is a very lucky boy to have a father so willing and excited to share in his life!

Dr. Cooperman's daughter, Kelly, writes (Exhibit B hereto):

My dad was always there for Jacki and me. He took us to school every morning and picked us up after school. He modified his busy office practice so that he could be there for me and Jacki - to help with homework, participate in all of our activities, and show us complete support and unconditional love. Dad always included us in all of his plans. We went with him on all of his trips, vacations. When he bought a house after the divorce, he made sure it was a perfect house for Jacki and me, as well as near our schools so our lives would not be disrupted. After my dad married Nancy (I was 10 years old) he continued to be totally involved and an active parent. At that point, we lived at Dad's half the time. Dad made sure we never felt like "stepchildren". His love and emotional support was unwavering. ... I am so worried about our future. Jonathan, my 11-year old brother, is so close to our Dad. Jonathan will be devastated if our father is taken away from him. Our dad has been such a great positive factor in all of our lives, and we will be so shattered if he has to leave us. Especially Jonathan.

Jacki's husband, Eric Isles, has also written to the Court
(Exhibit C hereto):

I have known Steven Cooperman for four years. While we live several thousand miles apart, my family and I are very close with Steve. We talk on the phone almost every day, and we see each other as much as we can - 5 or 6 times a year. We visit Steve, Nancy and Jonathan in Connecticut, or they come to visit us in Colorado. Jacki constantly tells me how close she was, growing up with her dad. Steve and Jacki's mom divorced when Jacki was only 6 years old, and her dad always remained very close to her. In fact, for a number of years, as young children, Jacki tells me she and her sister Kelly lived full time with Steve. He was a very involved parent in every way for

her; he encouraged education, good family and community values, encouraged her to have good friends, and to be close with her sister Kelly. ... He continually encourages us to be close with our siblings (Jonathan, Kelly, and my brothers). Steve's presence and participation in our lives is so very important to us, and especially to my wife, Jacki. To be without him and what he stands for and means to us would be devastating.

I would like to address Jacki's sister Kelly, and her half-brother, Jonathan, who is 11 years old now. I have become very close with both Kelly and Jonathan. We see each other, we talk often, and I feel I know and understand them very well.

Kelly is a single mother. Her son is now year old. I have been together with Kelly and Steve (her dad) on many occasions, and know their relationship and Kelly's particular needs very well. I know that Steve was very unhappy when Kelly told him she was going to be a single mother. As upset as he was, he was and still is understanding and supportive to Kelly. While he clearly expressed his feelings to Kelly, he did so in a very kind and non-judgmental way. I am continually impressed by the patience, kindness and understanding he showed Kelly, and his encouragement for her to continue her studies (she is in the process of studying for a Ph.D.). He advised her on so many aspects of her life - issues to do with her son Oliver, her schoolwork, her future career, internship, jobs, and so on and on. Kelly is extremely dependent on her dad in so many ways. She would be devastated without his guidance and support.

Jonathan, Steve's 11 year old son, is a major issue here. Jonathan and I know each other well, as we spend a great deal of time together and he talks to me about a lot of things. It is clear to me that Jonathan and Steve are like twins who are 47 years apart in age. Jonathan is closer to his dad than any

boy I've ever known. ... Steve has instilled great charitable and community values into Jonathan. Jonathan and I have talked about his work with Muscular Dystrophy (Jonathan raised more than \$25,000 and appeared on national television on the Jerry Lewis Telethon, all of this because of Steve and Nancy's encouragement for charitable activities. You can talk with Jonathan and he will tell you why it is important to be involved in these charitable activities, where the money goes, how it is used to help medical science and patients, etc. - all of this clearly a result of Steve's teachings and encouragement). ... Given the relationship Jonathan has with his dad, given his young age, and given that he is entering those delicate and critical pre-teen years, I can tell you without any doubt that to separate Jonathan from his dad would be absolutely crushing to Jonathan.

Dr. Cooperman's first wife and the mother of Jacki and Kelly, Joellyn Peruchini, has also written to the Court (Exhibit D hereto):

Steve was, and is, a wonderful and devoted father. Early into his ophthalmology practice, he realized how important it was to spend more time with the kids. He took every Wednesday off and we spent the entire day doing something as a family. It definitely paid off! He participated in all "Dad's workdays" at the co-op nursery school and I also remember him volunteering in Jacki's classroom in second grade and coaching her little league team in third grade. He continued to do the same for Kelly - coaching Tee Ball and volunteering in the classroom.

After our divorce, Steve was diligent and prompt with his payments of spousal and child support. He wanted to make sure that life would continue to be comfortable for the kids and me. We agreed on joint custody, which turned out to be an excellent decision for

all. The children thrived and I always felt comfortable when they were in his care, because he had their best interests at heart.

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I know that Steve is extremely close with his eleven year old son. He hasn't grown weary of child rearing, and the time, energy and responsibilities that accompany it. He often tells me about the scouting trips, soccer coaching and rewarding father and son activities. He needs to be there while his young son grows up, and to spend time with his three grandchildren.

Ellen Schnipper has written concerning the effort that Dr. Cooperman has made to be a good father to his daughters during the stressful period of his first divorce. She writes (Exhibit E hereto):

When Steve was a very young man, in practice only a short time, his first wife decided she no longer wishes to be married and no longer wanted the responsibility of their two little girls. (Jacki was approximately six years old and Kelly two at the time of the divorce.) Although devastated, he pulled together and knew immediately where his priorities lay. His primary responsibilities immediately became the complete parenting of his two daughters. He lessened his work load as best he could and was always there for his girls. **I remember a huge calendar hung in his kitchen with the girls' weekly schedules. Jacki's dance lessons, open houses at school, Kelly's horseback lessons and drum lessons, etc. An identical calendar hung in his office. Patient scheduling, meetings, business commitments always took second place to the girls' needs. He was truly a single parent extraordinaire in those years. Traveling took place only during the girls' vacations and always, always they were together. The**

effort, sacrifices and exhaustive scheduling paid off. Today, Jacki has a wonderful family of her own, husband and two small children. She has a master's degree in psychological counseling and is also very devoted to her father. Kelly has her degree in psychology and is working toward her Ph.D. (Emphasis added).

The impact of a sentence of incarceration will be most vividly felt by Dr. Cooperman's son, Jonathan. As Nancy Cooperman writes (Exhibit CC hereto):

My husband, Steven Cooperman is going to be sentenced by you soon. I am writing this letter to plead for leniency because of the profound impact incarceration will have on my son Jonathan. Jonathan is totally innocent and he will suffer the most from the consequences of his father's criminal misdeeds.

I can't even begin to understand how my husband could have done what he did. He was always a kind, generous and very intelligent person. Now, everyone around him has to live with the results of his actions.

Jonathan and Steve have had a very close relationship. Jonathan is a very happy and healthy child. It is very difficult to contemplate how Jonathan will survive all of this. While he knows that his father may be going to jail, he does not fully understand what that means, but insists that he will go with Steve.

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Again, Your Honor, there is no explanation for how all of this could have happened, but if you could see it in your heart to be lenient on my son's behalf, it would mean so much to him.

A good friend of Dr. Cooperman, Jane Sklar, has also written concerning Dr. Cooperman's relationship with his son (Exhibit F hereto):

The most striking thing to me about Steve Cooperman is his relationship with young son Jonathan. Many people who have worked as hard as Dr. Cooperman forget how vitally important the connection with their small children are. Not Dr. Cooperman. He is an extremely devoted father. Not only does he stress the importance of education and community, but he is an active participant with his son overseeing the homework, and attending and coordinating school events together. More importantly, he spends an enormous amount of time with Jonathan on a daily basis just doing everyday things together, providing the love and nurturing support needed from a father to promote a healthy adulthood.

The positive and powerful bond between Dr. Cooperman and Jonathan is one of the main reasons that I am requesting leniency. I believe that the life of this child would go from a good path to becoming a productive citizen to a crumbling devastation by the loss of his father. Dr. Cooperman has made thousands of good productive choices in his life. He has helped many. I am sure the world would be a better place if Dr. Cooperman pays for his mistakes by donating his intelligence and knowledge through community service, rather than throwing away all of his extraordinary talents and kindness and destroying the life of his child.

Dr. Cooperman's brother-in-law, Nancy's sister's husband, Vincent McLaughlin, M.D., has also written expressing his knowledge of Steve's relationship with his son, Jonathan (Exhibit G hereto):

To Steve, his son Jonathan, 11 years old, is his primary concern. Steve has a unique and very close relationship with his son - he has

spent tremendous time and effort with Jonathan and with all aspects of Jonathan's development from tutoring and encouraging his school work to being involved in his athletics, piano playing (Steve is a fine pianist and has spent many hours for the past four or five years working with Jonathan and the piano), as well as teaching him about charity work and community service. Steve has been one of his coaches for soccer and baseball Little League, and has encouraged him in other sports to be competitive and to develop good sportsmanship. In scholastics, I know that Steve is extremely active in Jonathan's everyday academic life and development, as evidenced by Jonathan's recent Ranking Scholar Award for scoring the highest grades in his entire grade for the past year. Obviously, Steve has had a tremendously positive influence on his son. Steve has contributed time and money to Jonathan's school; he was a board member there and resigned when his legal problems developed, as he did not want his problems to negatively affect the school. The bulk of Steve's time is with Jonathan, his studies, his development, encouraging and supporting him in so many ways.

Jonathan has been and is dependent on Steve as a result of this close relationship. I feel that Jonathan will suffer tremendously the negative consequences of Steve's mistake and I know that Steve feels tremendous sadness, guilt and responsibility for having thrust these negative consequences upon his son whom he loves dearly. I think that Jonathan is entering those critical formative years and will be significantly impacted by the length of Steve's incarceration, and any possible reduction in their separation will be so important to Jonathan's life and well-being.

The Coopermans' neighbor and close friend, Ruth Salce, has also written to the Court (Exhibit H hereto):

I am writing to you because I want to tell you about Steve Cooperman and the life he has led

here in Fairfield since 1992. I know, from my own personal experience and observation, about his generosity, his involvement with children's activities in school and in our town, and I know about his participation in community activities. I believe I know what his values are, what kind of a parent he is, and a lot about his character. I hope the information I give you about Steve Cooperman and his life over the past nine years will help you in your sentencing decision.

Steve has been a very warm, loving and involved father to Jonathan, as well as to his daughters, Jacki and Kelly, for as long as I've known him. Jacki and Kelly are adults and no longer live at home, but I know them well and can tell you that their father has been an extremely positive influence. He has encouraged them to get good educations. (Jacki received her Master's Degree here at Fairfield University a few years ago, and during the several years she lived here, I got to know her very well; Kelly is now studying for her Master's Degree in California, and has visited here often over the past nine years). Steve and Jonathan have had an unusually close and involved father-son relationship ever since I've known them. From Jonathan's love of music and music lessons, sports, activities such as Cub Scouts, school work, educational field trips, Jonathan's and Steve's "Boys Weekends" in New York City, to virtually every aspect of Jonathan's life, Steve has been there with support and encouragement, never missing an event or opportunity to cheer on his son.

Jonathan is a very bright boy and an excellent student. Very striking to me is Jonathan's honesty, his kindness, his compassion and respectfulness. He is surprisingly insightful and understanding for an 11-year old boy, way beyond his years. This wonderful boy and his personality and character are clearly a reflection of the upbringing he has had. Steve has instilled great values in Jonathan.

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My greatest concern now is for Jonathan, Steve's 11-year old son. Steve has been a wonderful parent through all the years we have known him. Even during his personal crisis, he continues to be there for Jonathan - he is Jonathan's dad, his buddy, his study partner, his coach, his confidante. Jonathan needs his dad, now more than ever as he approaches his adolescent years.

A business associate and friend of Dr. Cooperman, Mr. Barney J. Guarino, has also written concerning Steven's relationship with his son. The fact that a business associate is so deeply moved by the bond between father and son is a glowing testament to the importance of Jonathan in Steven's life. He writes (Exhibit I hereto):

I am aware of Steve's legal situation and I can assure you that he is very remorseful for his misdeed that occurred nine years ago. Even though Steve has acknowledged his guilt, I have a great deal of difficulty believing he did such a thing because the Steve Cooperman that I know so well and have talked with and met with literally hundreds of occasions and have dealt with on so many issues and areas is so very different - he is so honest, kind, compassionate and so highly principled.

During the past four years, I've the wonderful opportunity to get to know Steve on a very personal basis also. We would often discuss our children. His genuine love for his children is a testament to his strong family values. Steve is so focused on family values and stresses the importance of education, a good solid upbringing. He talks about his son Jonathan constantly, beaming when he speaks, I strongly believe that Jonathan is his number one priority in his life.

* * * * *

... There was one time I remember when Steve volunteered to teach his son's 3rd grade class. He spent the day teaching the boys about science and inventions. I was flattered when Steve asked me to send him samples of our instant hot and cold packs. Steve showed the boys how chemical reactions caused heat and cold reactions, and also taught these boys about patents and encouraged them to reach for the sky. He used this demonstration to explain how inventions can change the world, citing examples from Alexander Graham Bell to the Wright Brothers to Thomas Edison.

He showed me letters he received from the third grade class which he was very proud of. What impressed me the most was Steve's enthusiasm in his voice when he spoke about spending time with these third grade children, and how fortunate he felt to be able to open their eyes and minds to science, inventions and learning. It struck me that it was the children who were and are so fortunate to have Steve Cooperman there to give so much to them, and yet in Steve's unassuming way, he felt fortunate that the boys were giving to him.
(emphasis in original)

Mitchel Sklar, another business associate and friend of Dr.

Cooperman, writes to similar effect (Exhibit J hereto):

Steve is a very bright, compassionate, optimistic person. His family and friends are paramount in Steve's day to day dealings with life. As I speak with Steve regularly, not a conversation passes without discussing his children, Jackie, Kelly and Jonathan, and his wife Nancy. I have met with all of them and can see qualities and passions for family that Steve has brought forth in their character. Every day in our fast paced lives we take the time to discuss Jonathan, who is at home with Steve and Nancy, and my own children. At this point, I can tell you Jonathan's latest grades (all A's), his activities, soccer, basketball,

Boy Scouts, and his charitable work with Steve's encouragement raising a large amount of money for the Jerry Lewis Muscular Dystrophy charity. The family looks up to Steve for emotional strength and stability.

The letter of Ruth Alon demonstrates Steve's friendly personality and nature which he exhibits to all those who come into contact with him on a daily basis. After becoming friends with Dr. Cooperman, she too has experienced his relationship with his family (Exhibit K hereto):

I first met Dr. Cooperman when I was doing research on cataract lenses and intraocular lenses for use in cataract surgery. I was told that Dr. Cooperman was an expert in this eye surgery, and the directors of my research program suggested that I try to contact him, so he could help me with information for my research. I called Dr. Cooperman, explained my research to him and asked if I could speak with him for a few minutes, so that I could learn about this type of surgery, and related medical instrumentation. Instead of the few minutes I had hoped to get from Dr. Cooperman, who I understood was a very busy surgeon and researcher, Dr. Cooperman wound up spending many hours talking with me over a several week period. He invited me to visit him in his office and in the operating room, where he explained in great detail all that I could possibly need to understand about the procedure. He did this for me - for my benefit without asking for any monetary or other reward. I was amazed and impressed. I had never met to this day, any one, in my entire professional career who was so generous with his time, his knowledge and his experience.

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Both Steven's youngest child and my daughter are of the same age. It is because of this

that I can say with a high level of confidence that Steven has raised his son Jonathan with much care, love and high socially responsible standards and values. I believe Jonathan to be a young boy with high level of integrity, a pride to his parents and his young community. Steve's parental skills were also obvious in his raising of his two older daughters, Jackie and Kelly. He understood their teenage behavior, supported them every step along the way, even at times where they were difficult to handle (like many kids of this age would be). It was extremely important to Steven that his kids be endowed with a wide base of knowledge, personal skills and care for fellow man and their community.

These lovely family interactions and positive atmosphere are also apparent in his relationship with his wife, Nancy. Steven had been dedicated to his wife, trying to ensure her happiness and well being. They have worked together to raise their children in a loving and supportive environment, yet one that knows right from wrong, and is capable of setting limits. I always thought that as a couple they have done a great job raising disciplined and well behaved children.

As the above illustrates, Dr. Cooperman has enjoyed an extremely close relationship with his children, especially Jonathan. There is no doubt that leniency will redound primarily to Jonathan's benefit.

Extraordinary History of Civic and
Charitable Contributions to Society:

Dr. Cooperman's lifelong commitment of serving his community is well documented and involved not only financial support, but huge amounts of his time, energy and skill. The magnitude of Dr. Cooperman's activities and personal commitment is remarkable and ranges from his countless efforts to provide treatment to his patients despite their inability to pay for surgical and hospital costs, to ongoing financial and personal support for schools, universities, museums, low income eye clinics, senior centers and health foundations. He has also performed acts of individual kindness and generosity toward family members, friends and people who are simply in need.

Dr. Cooperman Performed Hundreds of Surgeries
and Innumerable Eye Exams Free of Charge:

As mentioned previously, through the years 1975 to his retirement in 1989, Dr. Cooperman had the very difficult task of running a busy ophthalmological surgical practice while raising his two daughters, who lived with him exclusively in the early years, and six months out of the year for the rest of the period that he practiced medicine. Despite the enormous time pressures that his practice and fatherhood created, Dr. Cooperman found the time to perform hundreds and hundreds of free surgeries for the poor, many of whom were elderly and infirm and had been rejected by other medical practitioners. Not only did he devote his time to this

effort but he often paid associated surgical costs for the patients or persuaded the clinic at which he performed surgery to contribute its services for free. As the letters of his many patients make clear, he did all this with a cheerful, friendly and compassionate demeanor that made his patients, no matter who they were, feel important and secure.

Dr. Cooperman's anesthesiologist during this period, Dr. Nader Nwaisser, has written to the Court describing the hundreds of charitable surgeries performed by Dr. Cooperman. Dr. Nwaisser recounts that in 25 years of practice, he has seen other surgeons perform five or six charity cases **in total**, while Dr. Cooperman and he performed one to two per week over a seven-year period. He writes (Exhibit L hereto):

From 1982 through 1989, I worked with Dr. Cooperman regularly as his primary Anesthesiologist. During this period of time, we performed eye surgeries on at least 5000 patients. Dr. Cooperman was known as an excellent, competent surgeon. There were many, many patients who credit Dr. Cooperman with giving them back their eyesight.

Dr. Cooperman was very generous and compassionate as a doctor. He would not turn away patients (mostly seniors) who didn't have insurance and couldn't afford to pay. I remember that he would simply put them in the surgery schedule and write "charity" after their name. I knew from the chart that we would not get paid for that case but we would still perform the surgery. He would also convince the hospital not to charge them. For many years, we would have one or two patients a week that we would treat for free. In my

experience, other doctors did not do this. In 25 years of practicing medicine, I might have seen 5 or 6 charity cases with other doctors. That is all. With Dr. Cooperman, it was incorporated into his weekly practice.

I also recall the wonderful rapport Dr. Cooperman had with his patients and they really loved him. He would typically perform surgery on one eye at a time, about a week or a month apart. When a patient returned for the second surgery, they would be so happy and grateful to Dr. Cooperman because they could see again.

Working with him for so long, I knew first hand the kind of attention he gave his patients and the results he achieved. I even sent him patients that I knew as friends. One of them had serious health problems and couldn't see at all. Dr. Cooperman was able to restore his eyesight and every time I saw the gentleman afterwards, he would say, "Thank you for sending me to Dr. Cooperman". (Emphasis added).

Jodi Martin, Dr. Cooperman's office manager has also written of his charitable works. (Exhibit M hereto):

I met Dr. Cooperman in 1985 when I was hired to work as a billing clerk in his ophthalmology practice in Beverly Hills. I worked for him until he retired in 1989 at which time I was his office manager. Our relationship developed into a friendship and we have continued to keep in touch, even after he and his family moved to Connecticut.

During the time I was with Dr. Cooperman in his practice, I learned what a caring, compassionate and giving man he is. His specialty was cataract surgery, therefore most of his patients were senior citizens. He was always patient and kind to them. His patients loved him. They often told us how much they appreciated his spending time with them and listening to their concerns. Dr. Cooperman

often reduced fees, or even waived fees for patient who were unable to pay for their treatment. He provided transportation (at his own expense) to many, many patients who were unable to get to the office on their own. On several occasions, Dr. Cooperman actually paid the hospital fees and medical supply fees himself for patients who would have otherwise been unable to have sight saving surgery.

Dr. Cooperman provided many community services as well. He did lectures and eye screenings at Senior Centers and Health Fairs at no cost. He also funded special events such as Christmas carolers and Hawaiian Luaus at the Senior Centers. He also published a Senior Newsletter. Dr. Cooperman was not only good to his patients he was good to his employees. I have never worked for a better man. I often joke with my husband and tell him it's a good thing Dr. Cooperman retired or I wouldn't have been able move out of town and marry him. That's how great my loyalty [sic] to Dr. Cooperman.

As the numerous letters from his patients make clear, he loved having the opportunity to help his patients see. We all are too familiar with most doctors' lack of any bedside manner. Dr. Cooperman was just the opposite. The concern he had for his patients and his joy at making them well was manifest. The numerous letters from patients, only a few of which are excerpted here, constitute a glowing tribute both to his surgical skills and to the care and concern he showed to his patients. For example: William Sasner, March 8, 1987 (Patient Letter Appendix, Exhibit 1):

I want to thank you for accepting Medicare so I was able to have my eye implants. I had one done six days ago and now I'm having the second operation a week later. I had cataract

surgery done ten years ago. I have been waiting ten years to have eye implants.

You and your staff have a well-organized system. They were very courteous and efficient. I also want to thank you for the transportation of picking me up and returning me home the day of surgery. (Emphasis added)

Anderson E. Smith (Patient Letter Appendix, Exhibit 2):

Your unselfish attitude of accepting Medicare assignments as payment is truly a godsend to the elderly senior citizens of this community. Because of the high cost of good medical care, most of my peers just decided to not have the attention and care they need.

I am now and forever will be eternally grateful for the excellence of your care and concern for me. Please except [sic] this letter as an expression of my sincere gratitude and heartfelt thanks for someone as gracious and kind as yourself.

Margarite Logan (Patient Letter Appendix, Exhibit 3):

... believe me it is pretty wonderful to have the one doctor in the state who not only cares about people but who is so willing to help them and believe me you are so badly needed. It is also pretty special the way you make every patient feel that he or she is very important to you because you let us keep our dignity and pride in ourselves.

Michael Kimmel, September 10, 1986 (Patient Letter Appendix, Exhibit 4):

When I got home late this evening, I sat down to read my correspondence and after about two hours of this and other work, I realized that I was actually crying! When I stopped to analyze what was going on, I realized that I was able to read (my favorite occupation) without any difficulty, as a matter of fact with ease, relaxed and not tired from the effort. This last year and a half was pure

hell for me. I just didn't realize how difficult it had been. My tears were tears of joy and I felt that I had to share them with you.

Ray McHugh, January 5, 1987 (Patient Letter Appendix, Exhibit 5):

Just a brief note to express my gratitude for the wonderful care you have given me and a short progress report. ... I am now symptom free, off ophthalmic medications, have had my drivers license renewed for another four years and only wish to God I had gone to you in the first place!

In closing I would like to thank you also for your kindness, your consideration for one's economic welfare and for the wonderful skills that you offer, accordingly, to so many. You are a true credit to the profession of medicine.

Edmund Bittke, March 8, 1987 (Patient Letter Appendix, Exhibit 6):

My gratitude for this opportunity to express my appreciation to you and your staff of assistants for the services you gave me in gaining the sight of my right eye again.

The deep feeling and concern you conveyed to me gave me great confidence in your skills and claims. Everything went well in your procedure from the operation itself, as well as the follow through. May your success continue. Again, I thank you.

Sybil Aznauer (Patient Letter Appendix, Exhibit 7):

I think all of your patients would join me in saying you are not just a superb opthamologist but such a kind, caring, compassionate human being.

Rosa Brown (Patient Letter Appendix, Exhibit 8):

For fifteen years you took good care of both of us, and became our friend. I want to

express my gratitude for everything you have done for us.

Marion Finley, February 6, 1987 (Patient Letter Appendix, Exhibit 9):

... In the past fifteen years I have been to many ophthalmologists recommended to me by co-workers. "Nothing can be done"! was the one theme they all sang. I gave up being able to see with that right eye. Then I got lucky. I met you. You said, "Let's get the cataract off first, and then we'll see what can be done." Well, that did it! That eye is now terrific. Subsequently, you removed the cataract from the left eye and all I can now say is Steven Cooperman I am glad I met ya!"

Leonora Torres Cannon (Patient Letter Appendix, Exhibit 10):

I have suffered no pain and most of all I see. On Wednesday I was in surgery, on Friday I was driving my car. I feel I want to help everyone who has cataracts who is afraid, God has given Dr. Cooperman the knowledge to help and I'll tell everyone I know and will continue to tell them not to go around stumbling, go to Dr. Coopermans, **as a senior citizen you will be treated like you are somebody.** (Emphasis added)

Louie and Isabel Arreola (Patient Letter Appendix, Exhibit 11):

My Mom, Carmen Bielia, thanks to God and you, she can see! And she is so happy! We need more unselfish and loving doctors like you!

Zandra Consine and Edna Wagner, July 1987 (Patient Letter Appendix, Exhibit 12):

Thank you so much for remembering my mother.

...

Mother's leg is in a splint to keep it from going out again. They are going to try physical therapy to get her on her feet to at least get her out of bed and into a chair but she is afraid of falling again because she

can't see. She is also in pain when she is moved and she screams when they do move her. I don't think they can do much for her because she doesn't try. She has lost over 40 lbs. which would help a little. The doctors also told her she has cancer and she is afraid it will spread more if she lets them try to remove it.

Dr. Cooperman she keeps calling for you and she thinks you are the only Dr. who can help her. She trusts you and thinks a great deal of you. Thank you for all your kindness to her and again thank you for the beautiful flowers. May God bless you.

Jane Sarber (Patient Letter Appendix, Exhibit 13):

"Kris Kringle of Beverly Hills" is a familiar title for you among my friends up here in the country. They remember when my blindness made it impossible for me to work at my reporting job, play bridge or even to drive a car. When someone took me shopping, I could not read the prices. I had to spend a summer without stars, only a vague distorted moon. As my lovely books and camera gathered dust, so did my spirit. But You turned my life around by an unheard of "insurance only" payment plan which enabled me to restore myself back into the world.

Olympia M. Manfre (Patient Letter Appendix, Exhibit 14):

You gave me back a lot more sight in my right eye than I had all my life and other doctors told me it was not worth the trauma I was going to go through.

Irma Puett (Patient Letter Appendix, Exhibit 15):

I had been told when I came out here I would be blind the rest of my life. Three doctors from Indiana and Michigan had told me after operating three times. With encouragement from my son, I came to see you. You said, "I can make you see." What a shock! Well you said it, I believed it and that settled it with me.

I have so much to thank you for. Now my grandchildren no longer have to help me. I can see the beautiful sunset and mountain tops, I can once again watch TV and read my bible which I hadn't done for years. Nothing I could ever say to you would be enough.

Alicia M. Scully (Patient Letter Appendix, Exhibit 16):

Thank you for all your years of great loving work and the gift of sight that you have given to so many people. I love you for your kindness and unselfishness of your time for giving me a chance to see again.

Dr. Leland G. Cole (Patient Letter Appendix, Exhibit 17):

I have been increasingly grateful for nearly fifteen years for your kind interest and skill in maximizing the limited vision of my son, Gordon N. Cole, a 1 pound 13 ounce premature lad, now 6 feet 2 inches, 185 pounds. Gordon was finally able, with your assistance, to successfully and safely drive an automobile for the first time at age 30, support a family, and pursue his profession. He is now a development Engineer with Hughes/General Motors and happy as a lark for the freedom gained by your professional assistance. He and I are eternally grateful.

Stewart Reid, Sr., March 1987 (Patient Letter Appendix, Exhibit 18):

This is just a note to let you know how good it is to have my sight back like it was 20 years ago. If it hadn't been for Cooperman Eye Center, and the wonderful care I received I would be blind in one eye today.

Thank you again from me and the friends I sent to you. Keep up the good work Dr. Cooperman, as you are one in a million.

Francis W. Taft (Patient Letter Appendix, Exhibit 19):

After diagnosis by several eye doctors I was told I had cataracts on both eyes. I became

discouraged after many delays between appointments and nothing being done.

One of the doctors to whom I was referred required \$6000.00 in advance for each eye operation. This came as a shock as I live on a fixed income.

Then in August 1986 I heard about a doctor with years of successful experience who would remove my cataracts without hospitalization and no additional cost above Medicare. I made an appointment and three days later Dr. Steven Cooperman removed the cataract on my right eye. On February 4, 1987 he removed the cataract from my left eye.

You and your staff could not have given me better treatment if I had been a millionaire. From the beginning I felt at ease and assured of Dr. Cooperman's competence.

You have helped so many people and I am one who was legally blind when I met you and I want you to know that you have reaffirmed my life and I hope God lets you be with us for many years. (Emphasis added)

Clarence Ward, April 25, 1987 (Patient Letter Appendix, Exhibit 20):

This letter comes to you in praise of the wonderful treatment I received under your guidance. I am so delighted at the outcome of my surgery, it was something I desperately needed but had no idea what had to be done. My mind was eased immediately upon coming in contact with your staff and you. It was nice not to worry about something I knew nothing about and under your care I'm doing great. Thank you for your excellent care of my illness.

Hagop Zadelian (Patient Letter Appendix, Exhibit 21):

During my recent eye surgery, I received from you personally, your office staff, hospital

staff, and operating room staff the best and most tender loving care and treatment I have experienced anywhere and at any time in my life.

Mortin Morehouse (Patient Letter Appendix, Exhibit 22):

I have been very pleased with every step and function from my inquiry call to the most recent office visit. All of your people are extremely courteous and helpful. The office is efficiently run; the limousine pick-ups and deliveries were a welcome plus; and, last but not least, you have proven yourself to be a really qualified surgeon, probably the best in your field.

Ethel C. Miles (Patient Letter Appendix, Exhibit 23:)

Wish we could be as helpful to as many as you.

Bessie Daniel (Patient Letter Appendix, Exhibit 24):

Thank God for meeting nice people like you. Everything has turned out so beautiful. I felt special because I was treated special.

Ed Glasswan (Patient Letter Appendix, Exhibit 25):

Simply to say "thanks" for the restoration of my normal eyesight seems inadequate. Yet it is the most significant way to express my sincerest appreciation. Until I experienced your professional assurance I had agonizing misgivings about the future of my eyesight. Your confident prescription for almost immediate surgical excision of cataracts in both eyes ameliorated those fearful doubts.

Dave and Nadine Bigelow, February 25, 1987 (Patient Letter Appendix, Exhibit 26):

At our first meeting with you we were favorably impressed with your sincerity and caring concern for my problem: a large cataract in my right eye. We were very pleased and amazed that the operation took less than twenty minutes and without any pain or after-

effects. I can now see clearly with that right eye without my glasses. We appreciate what you have done for us and so many others.

Isaac Morales (Patient Letter Appendix, Exhibit 27):

On said date I went and met Doctor Cooperman, a respectably, loving man who treated his patients with Christly love.

Dora Erwright (Patient Letter Appendix, Exhibit 28):

Just a note of thanks for being such an outstanding opthamologist. You are such a dedicated doctor in helping so many people.

Al Tobalson (Patient Letter Appendix, Exhibit 29):

I cannot begin to tell you what a comfort your expertise and professionalism has meant to me over the past eight years.

Jeanne Crooke (Patient Letter Appendix, Exhibit 30):

You have been much more than the doctor who cared for my eyes so splendidly. You have been a confidant and friend.

Ethel and Albert Domm (Patient Letter Appendix, Exhibit 31):

... A lot of us will indeed miss you. Ethel and I both want to again thank you for your help, care and many courtesies you extended us over the years.

J. Edward Aguilar (Patient Letter Appendix, Exhibit 32):

We thank you for the excellent care you have provided for me after the successful cataract operation you performed on both my eyes.

Lou Fishbein (Patient Letter Appendix, Exhibit 33):

Both of us were so pleased with your professional services and doubly so for knowing a doctor who cared.

Irving Shaw (Patient Letter Appendix, Exhibit 34):

You are to be commended for the diligent efforts you have exerted to bring solace and happiness to people in all walks of life.

Bert Richardson (Patient Letter Appendix, Exhibit 35):

I thank God that he has given so many people more of the world, through improved vision, with the expertise which he extended to you.

Evelyn Choffnes (Patient Letter Appendix, Exhibit 36):

Nature bestowed you with a rare quality of Godliness, not all doctors possess this gift.

Lois Meeks (Patient Letter Appendix, Exhibit 37):

May I take one moment of your time to tell you of your wonderful God-given talent in giving me my sight again? I know of nothing more precious.

Haruko Matsonoe (Patient Letter Appendix, Exhibit 38):

I would like to take this opportunity with gratitude and happiness for the wonderful gift you have given me. Everything around me is so bright and clear. It's unbelievable. Thank you from the bottom of my heart again.

Robert Axelrod, January 10, 1987 (Patient Letter Appendix, Exhibit 39):

I appreciate everything you have done for me and I certainly want to thank you very much.

Anne Ashley, March 10, 1987 (Patient Letter Appendix, Exhibit 40):

It's only a month since my cataract operation on my left eye. And I can drive without glasses!!! After all these years it's incredible to me. I want to thank you and your staff for my "miracle".

Raul Yzaguirre, March 17, 1987 (Patient Letter Appendix, Exhibit 41):

I would like to extend to you my sincerest gratitude on the outcome of my cataract removal and implant surgery. As you may know, before my surgery I was at the point where I could not see signal lights or signs and had trouble reading even with my glasses on. Now, thanks to you, I have no problems with my vision. A whole New World has been open to me with everything brighter, clearer, and sharper.

Don Milbright, April 4, 1987 (Patient Letter Appendix, Exhibit 42):

I am taken to the Hollywood Eye Hospital. My clothing becomes a bed gown. I am given a complete physical, X-rays, EKG test, ten body hookups electronically monitored. I am no longer "just an number", I am now an individual. Compassionately cared for. I am in loving hands. I am at "peace". I am back home the same day. To have had that "one-time-relationship", with a love that transcends words, I say, "Thank you Steven G. Cooperman".

P.S. April 6 already the day is brighter. My vision improves daily."

William Ederise, May 11, 1987 (Patient Letter Appendix, Exhibit 43):

"Before surgery on both eyes, I was in a different world. I could not drive at night or watch the stars on television, now I have discovered a new sense of life, I can drive my car at night and watch all the stars on TV. Thanks to you and your wonderful staff."

George Mather, June 15, 1989 (Patient Letter Appendix, Exhibit 44):

In my early "sixties" I was blessed with Steven Cooperman who gave me 20/15 vision in both eyes, and the ability to see a golf ball better than with anyone with whom I play.

Mary Choquette, March 24, 1987 (Patient Letter Appendix, Exhibit 45):

I had to write a short note to tell you how pleased I am with the cataract surgery. Now I can see with the eye that has scar tissue that other doctors would not touch. My other eye, well what can I say, it's just wonderful Thank you very much Doctor Cooperman, I'll always be grateful.

Sue Stringham, October 1, 1987 (Patient Letter Appendix, Exhibit 46):

I had my first trip to your office September 1987. I was scared, I'd been to three doctors with my eyes in the last 5 years. My eyes were in 24 hour pain- my eyes were very dry. I was using drops all the time, my eyes would not open completely and when I tried it was painful, besides I could not see when arriving in your office. You and your staff were very kind. After you examination of my eye and using the laser for two minutes I could see, no pain, my eye opened fully and the moisture returned "like magic" three weeks have passed it was so wonderful. I thank you for my sight.

Charles L. Rigiani, January 27, 1987 (Patient Letter Appendix, Exhibit 47):

I am 77 years young now, since you've given back my eyesight. I don't know how to express my gratitude. Thanks again and I wish you the best of happiness, I recommend you a thousand percent.

See also additional letters attached collectively as Patient Letter Appendix, Exhibit 48.

In addition to performing surgeries for free or for minimal fees often rejected by other surgeons, (especially by surgeons with a thriving practice in Beverly Hills whose services often commanded fees many multiples in excess of what Medicare or Medicaid would

pay), Dr. Cooperman also devoted his time and services to hospital clinics, senior centers, community lectures and giving free exams to the poor. Dr. Cooperman routinely performed free eye examinations at local senior citizen centers and clinics. If there was a need for a charitable donation, Dr. Cooperman was always ready to help. An example of his consideration toward seniors is expressed in a letter from Mercedes Diaz, Director of Santa Fe Springs Social Services, who wrote to Dr. Cooperman in 1989 (Exhibit N hereto):

We at the Neighborhood Center are very appreciative of your thoughtfulness and the many considerations you show towards the seniors throughout the year. Your donation of \$1000.00 to sponsor the Halloween party last year brought enjoyment to many.

Major Financial Contributions:

Dr. Cooperman has demonstrated a lifelong practice of supporting worthwhile nonprofit organizations. While we do not have records for many of the charitable donations made by Dr. Cooperman during his life, discussed below are some of the more recent contributions made by Dr. Cooperman. In the mid 1980's, he was a major donor to The Crossroads School in Santa Monica (approx. \$20,000), the University of Pennsylvania Art Museum, and the Jules Stein Eye Institute at UCLA Medical School.

In 1986, Dr. Cooperman donated a collection of art to the University of Pennsylvania which was appraised at a value of

\$84,230. He also donated nearly \$2,000 to the City of Hope, a cancer research hospital in Los Angeles, as he did yearly,.

In 1987, Dr. Cooperman and his wife, Nancy, established the Steven and Nancy Cooperman Fellowship at the Jules Stein Eye Institute with a donation of \$100,000. The donation supported in perpetuity a research fellow for post doctoral vision research on an annual basis. Each year since, a promising ophthalmology resident has been awarded the Fellowship. (See various letters from UCLA attached collectively as Exhibit O.) That same year, the Coopermans donated \$21,500 to the "Hole in the Wall Gang", Paul Newman's summer camp program for children in need. They also donated \$25,000 to the Los Angeles Council for the Blind.

In 1990-91, Dr. Cooperman provided a donation grant to the Los Angeles County Museum of Art, the Metropolitan Museum in New York, and the Royal Academy of Art in London, in the amount of \$35,000, to support an educational symposium.

In 1993-94 Dr. Cooperman had recently moved to Connecticut and was getting acclimated to his new environment. Still, he immediately became involved in charitable activities in connection with the Greenfield Hills Congregational Church and its Nursery School where he made donations, helped raise money and participated in charitable works with the Church at homeless shelters and for needy children. The Coopermans donated in excess of \$10,000 in each year to various charities.

Since 1995, he and his wife have made annual donations of \$25,000 to the Fairfield Country Day School in Fairfield, Connecticut to establish and support the school's music department. In 1996, the Coopermans made an additional pledge of \$250,000 to build a library for the school, which was paid over a three-year period. Their generous donation led the way for other families to join in the effort. He also served on the Capital Campaign Committee, spending many hours on fund raising to build an auditorium, gym, new classrooms and music, art and science rooms. They helped raise a \$1 million endowment for teacher benefits. The Coopermans also donated \$10,000 for computer education.

Dr. Cooperman has made certain to involve his son at an early age in charitable work. In 1998, Dr. Cooperman became actively involved with The Muscular Dystrophy Association, after his son, Jonathan, participated in a hop-a-thon through his school to raise money for the organization. Dr. Cooperman sponsored his son's efforts and donated \$25,200 to the charity. Afterwards, the family was invited to participate in the Jerry Lewis Telethon. Working with Michelle Clements, the association's program coordinator, Dr. Cooperman remained active in the organization for three years, meeting with school officials in the New York/Metropolitan area to raise awareness of the crippling disease and solicit their participation in the annual fundraiser. In 2000, Dr. Cooperman was asked to accept the Muscular Dystrophy

Association's Humanitarian Award for his loyal service to the organization. See Exhibit P hereto. Due to his legal situation, Dr. Cooperman declined the award to avoid any possibility of causing embarrassment to the organization but has remained active in its charitable work.

Extraordinary Civic Contributions:

Dr. Cooperman has been personally active in his community and especially in the Fairfield Country Day School for many years, teaching science classes as a guest lecturer, and serving on their Board of Trustees for a three-year term, from 1997-1999. As a member of the Academic Program Committee, Dr. Cooperman helped shape the school's curriculum and educational program. Dr. Cooperman also coached soccer in the Fairfield Recreation League for two years, and coached Little League for three years.

Additionally, Dr. Cooperman has spent hundreds of hours participating in numerous school and extracurricular activities with Jonathan and his friends and classmates. He is one of those rare parents who devote their time and energy day after day to nurturing and supporting the children in his community.

The letter of Ruth Salce bears witness to the incredible variety of Dr. Cooperman's contribution to his community and the tremendous impact Dr. Cooperman has made on his community and its children (Exhibit G):

Steve has been involved in many aspects of our community life for as long as I've known him.

He has been charitable, both with his money and especially with his time and energy. In the early years when Jonathan and my son Anthony were classmates in pre-school, which was part of our local church, Steve was very much involved with the school and church. He consistently helped with fund-raising, and also spent many mornings in class with the children, helping them with arts and crafts, reading stories and doing health projects with them.

Steve has been actively involved in our town's children's sports programs. He coached Fairfield Recreation League Soccer for two years, and also Fairfield Little League for two years. Steve consistently stressed fairness, good sportsmanship and "doing your best" to the boys. I know all this from direct observation and personal experience - my son played on Steve's soccer team, and I went to all the games and practices.

When our boys were entering first grade, there was nobody to lead the school's Cub Scout Troop, and the troop's very existence was in jeopardy. Steve, with absolutely no prior scouting experience, volunteered to take over the troop's leadership. He got all the instruction books and manuals, went to leadership meetings, and became an outstanding Scoutmaster. The best troop we ever had, according to the teachers and parents. Steve encouraged parent and family participation in the many scouting activities he developed for the boys, and made scouting a very positive experience for everyone. And from my many observations and conversations, I can tell you that Steve always felt that he was privileged to get so much from the boys.

My son Anthony was one of the 40 boys who benefitted from Steve's leadership. Steve consistently stressed good citizenship, honesty, loyalty, charity and community responsibility to the boys. He organized educational events, charitable activities, environmental awareness activities, cultural

and crafts experiences, as well as fun events for the boys. And Steve was always there, hands on, for all of these activities. My husband and I attended meetings and events with our son and directly experienced all of Steve's efforts and observed the boys' accomplishments in Scouts. Each year, Steve arranged to have the police and fire departments, as well as the paramedics, meet with the boys for instruction in health, safety and citizenship issues. Steve's primary emphasis was on "doing the right thing" - especially in charity and community service.

Under his leadership, the scouts made Christmas presents and ornaments every year and brought them to nursing homes and old age homes. Steve brought the boys to these places to perform concerts and Christmas carols. He organized many food drives where he and the scouts collected food and other necessities and then brought everything to Operation Hope, our local homeless shelter. He had the boys to his house where they baked cookies and prepared meals to bring to Operation Hope or the retirement homes. He organized clean-up outings at local parks. He took the boys on a field trip to West Point, he took the boys to Rhode Island for an overnight on a U.S. naval ship. He and the boys marched in our town's Memorial Day Parade each year, which this scout troop had never previously done. Every year, Steve had the boys build small model cars from blocks of wood, and then organized a race for the cars, the Pinewood Derby. Steve even set up the racetrack in his basement before each Derby, and had the boys come over so they could test their models before the big race. For the weekly den meetings and monthly pack and troop meetings, he brought in science experiments, taught the boys camping skills, had field trips and overnights at the Maritime Center to learn about sea life. He had magicians come to teach the boys magic tricks and people from the Audubon Society bring in birds and reptiles. He taught all kinds of

arts and crafts, and had the boys put on skits relating to American history.

Steve was Scoutmaster for three years, and during this period, he got so many boys and their families into so many positive activities. I saw all that Steve accomplished with the Scouts and all the time, effort and energy that went into the Cub Scouts. Steve was always there, leading the meetings, and was totally involved in every activity - he marched in the parades, he collected food with the boys, and on and on. I saw what he did as Scoutmaster and I talked with him on so many occasions about his feelings and goals for the scouts. I can tell you that he was totally dedicated to the boys and to their growth and development.

The boys at our school here in Fairfield have been big beneficiaries of Steve's generosity, efforts and energy.

At school, Steve has, as a volunteer parent, given many classes and presentations to the boys in science and health, and even taught them about eye surgery, with videotapes and actual surgical instruments used for surgery. He has on numerous occasions volunteered to read to the class for special events and for story hour in the early years. He presented a class to them about inventions and patents, and has always encouraged them to be creative. My son has often come home to tell me about Steve's activities and involvement. Steve has been a part of virtually every school field trip. I have been a chaperone on many school trips, to the Bronx Zoo, museums in New York, historical Sturbridge Village in Massachusetts, Yankee Stadium and elsewhere, and Steve is always there, helping out in every possible way.

On the charitable side, our school has been a great beneficiary of the Coopersmans' generosity, again both with their time and effort as well as financial support. The Coopersmans have sponsored computer education

for the students. They also have provided financial resources every year so that the school could set up a full-time music program. The school now has several choirs and singing groups, a string orchestra, school musicals and two full-time music teachers. Needless to say, this has been a very positive addition to the students' educational opportunities. My son plays the violin, and the school orchestra has been a great experience for him.

Three years ago, our school participated in Muscular Dystrophy Association's Hop-A-Thon fund raising program for school children. Steve's son Jonathan raised more than \$25,000, the most money ever raised by a child in the United States for MDA. Jonathan was written up in our local newspaper and was invited to appear on the Jerry Lewis telethon in 1998 in recognition of his accomplishment. Jonathan's effort set a great example for the school, and because of the Coopermans, the MDA Hop-A-Thon has become a major school event, and our school has become a major contributor to Muscular Dystrophy. The Coopermans have, again, been instrumental in motivating the community into charitable activities. Needless to say, Jonathan's accomplishments are a reflection of Steve and Nancy and their commitment to charity, community service and good parenting. Steve has since become involved with MDA, working to recruit other schools in our area to take part in the MDA Hop-A-Thon and other charitable activities.

The Coopermans have had still further positive impact on our school and community. Several years ago, the school needed to expand and update many facilities - science rooms, classrooms, library, gym and other areas - and tried to raise money to make this possible. The Coopermans were the first parents to get involved. Steve was an active member of the Capital Campaign Committee and he attended many meetings and spent a lot of time and effort generating support for this project. The Coopermans also donated, at first anonymously, to the new library. When the

library donation was announced, and was the first major donation, nobody knew the donor's identity. Their names were announced more than a year later, when the school came to Steve and Nancy and asked permission to use their names in the hope that their donation would stimulate other parents to make donations.

There are so many other examples of Steve's good character and good deeds. He is always willing to lend a hand, always helping others in small and large ways. On more than one occasion, I have run into Steve at our local food market with a basket full of food to be brought to the homeless shelter. I have seen Steve load up his car with clothing and wrapped gifts at Christmastime to bring to churches for distribution to the poor and needy. I have seen the Thanksgiving dinners he has brought to Operation Hope. I know that Steve is actively involved with Habitat for Humanity. And on and on.

From 1996 through 1999, Dr. Cooperman served as Cub Scoutmaster for grades one through three, in which his son, Jonathan, was a member. Dr. Cooperman's service as Scoutmaster proved to be well beyond the normal time constraints and activities that are typically provided. He organized outings to nursing homes in which the boys would bring cookies that they baked, and put on concerts; visits to recycling plants to teach the boys about environmental issues; and visits to homeless shelters and organize food drives. He would have the kids make cards and gifts for seniors. Dr. Cooperman spent many hours organizing lectures and speakers, including fire and police department representatives, paramedics and science presentations. Under Dr. Cooperman's

leadership, the Cub Scout troop attracted the largest participation the school ever had.

Dr. Cooperman's dedication to the children is also described in a letter from A. Bryan Camarda, the father of a classmate of Steven's son. Mr. Camarda explains that he first met Steven Cooperman in 1996 at a school parents' meeting. He writes (Exhibit Q hereto):

Shortly after first meeting Steve, I took my son Eric to sign up for the Cub Scouts at school and found out that Steve was the Scoutmaster. My son attended Scout meetings that entire year. Steve organized the meetings, led all the activities, motivated the boys with interesting guest speakers (for example, I remember my son Eric talking about science programs, magicians, environmental programs, annual exhibitions, camping meetings), all organized and presented by Steve for the boys. Steve's emphasis to the boys was always "doing the right thing". I attended these meetings with my son and can tell you that I directly observed the enthusiasm and energy put forth by Steve for the boys, and also observed how well the boys responded to his leadership and guidance. ... A trip that stands out in my mind involved the boys, all in 1st, 2nd and 3rd grade going with Steve to a convalescent home in Fairfield at Christmas time. The purpose of the trip was to bring tree ornaments the boys made at a prior meeting and give them to the elderly people, and then sing Christmas carols. Eric and I attended every meeting that year, and Steve was always there, stressing good personal and community values to the boys.

Robert D. Vitalo, the headmaster at Fairfield Country Day School where Jonathan attends, writes (Exhibit R hereto):